

## **PARISH OF ASCENSION**

### **CAPITAL PROJECTS FUNDS**

#### **FIRE DISTRICT NO. 1 CONSTRUCTION FUND**

The Fire District No. 1 Construction Fund is used to account for the construction of Fire Department facilities.

#### **EAST ASCENSION DRAINAGE PROJECT CAPITAL PROJECT FUND**

The East Ascension Drainage Construction Capital Project Fund is used to account for the proceeds of a bond issue for the purpose of constructing and/or acquiring drainage facilities in the Parish. Such expenditures are to be funded with the proceeds of public improvement bonds.

#### **ROAD PROJECT CAPITAL PROJECT FUND**

The Road Projects Capital Project Fund is used to account for sales tax revenue dedicated for the purpose of constructing and improving roads in the Parish.

#### **SEWER PROJECT FUND**

The Sewer Project Fund is used to account for construction of a sewer system for a portion of the Parish.

#### **OFFICE BUILDING CONSTRUCTION FUND**

The Office Building Construction Fund is used to account for the construction and renovation of office facilities for the Parish Department of Public Works and Gonzales Mental Health.

#### **WASTE WATER FUND**

The Waste Water Fund is used to account for capital expenditures related to a Parish-wide water and sewer system project.

#### **HEALTH UNIT CONSTRUCTION PROJECT FUND**

The Health Unit Construction Project Fund is used to account for the construction of the Ascension Parish Health Unit. The Project was completed in 2000.

#### **COURTHOUSE EAST CONSTRUCTION FUND**

The Courthouse East Construction Fund is used to account for construction of the expansion of the courthouse on the eastside of Ascension Parish.

# PARISH OF ASCENSION CAPITAL PROJECTS FUNDS

## COMBINING BALANCE SHEET

December 31, 2000

	<u>Fire District No. 1 Construction</u>	<u>East Ascension Drainage Project</u>	<u>Road Project</u>	<u>Sewer Project</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 400,592	\$ 692,904	\$ -
Investments	586,901	7,013,370	12,131,045	-
Due from other government				
Grants	-	-	-	41,830
Due from other funds	-	-	207,229	-
Other assets	-	200,000	-	-
	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 586,901</u>	<u>\$ 7,613,962</u>	<u>\$ 13,031,178</u>	<u>\$ 41,830</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 11,188	\$ 35,108	\$ 65,791	\$ -
Due to other funds	-	-	403,843	41,830
Contracts payable	1,110	305,935	399,932	-
	<u>1,110</u>	<u>305,935</u>	<u>399,932</u>	<u>-</u>
Total liabilities	<u>12,298</u>	<u>341,043</u>	<u>869,566</u>	<u>41,830</u>
<b>FUND BALANCE</b>				
Designated - subsequent year expenditures	486,600	5,196,000	8,152,220	-
Reserved for encumbrance	-	-	236	-
Undesignated	88,003	2,076,919	4,009,156	-
	<u>88,003</u>	<u>2,076,919</u>	<u>4,009,156</u>	<u>-</u>
Fund balance	<u>574,603</u>	<u>7,272,919</u>	<u>12,161,612</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 586,901</u>	<u>\$ 7,613,962</u>	<u>\$ 13,031,178</u>	<u>\$ 41,830</u>

Notes on Exhibit A-8 are an integral part of this statement.



<u>Office Building Construction</u>	<u>Waste Water</u>	<u>Courthouse East Construction</u>	<u>Totals (Memorandum Only)</u>	
			<u>2000</u>	<u>1999</u>
\$ -	\$ -	\$ 138,327	\$ 1,231,823	\$ 1,200,208
192,435	488,346	2,421,715	22,833,812	20,976,389
-	-	-	41,830	100,000
-	-	-	207,229	268,444
-	-	-	200,000	200,000
<u>\$ 192,435</u>	<u>\$ 488,346</u>	<u>\$ 2,560,042</u>	<u>\$ 24,514,694</u>	<u>\$ 22,745,041</u>
\$ -	\$ 66,250	\$ 96,430	\$ 274,767	\$ 244,433
-	-	-	445,673	-
-	-	-	706,977	662,851
-	<u>66,250</u>	<u>96,430</u>	<u>1,427,417</u>	<u>907,284</u>
92,460	-	2,437,299	16,364,579	9,867,270
-	-	-	236	-
<u>99,975</u>	<u>422,096</u>	<u>26,313</u>	<u>6,722,462</u>	<u>11,970,487</u>
<u>192,435</u>	<u>422,096</u>	<u>2,463,612</u>	<u>23,087,277</u>	<u>21,837,757</u>
<u>\$ 192,435</u>	<u>\$ 488,346</u>	<u>\$ 2,560,042</u>	<u>\$ 24,514,694</u>	<u>\$ 22,745,041</u>

# PARISH OF ASCENSION CAPITAL PROJECTS FUNDS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2000

	<u>Fire District No. 1 Construction</u>	<u>East Ascension Drainage Project</u>	<u>Road Project</u>	<u>Sewer Project</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 41,830
Miscellaneous	-	486,666	665,569	-
	<u>-</u>	<u>486,666</u>	<u>665,569</u>	<u>-</u>
Total revenues	-	486,666	665,569	41,830
<b>EXPENDITURES</b>				
Capital projects	59,090	2,365,296	2,532,966	41,830
	<u>59,090</u>	<u>2,365,296</u>	<u>2,532,966</u>	<u>41,830</u>
Excess of expenditures over revenues	(59,090)	(1,878,630)	(1,867,397)	-
	<u>(59,090)</u>	<u>(1,878,630)</u>	<u>(1,867,397)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from long - term debt	-	-	-	-
Operating transfers in	100,000	-	3,323,430	-
Operating transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	100,000	-	3,323,430	-
	<u>100,000</u>	<u>-</u>	<u>3,323,430</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	40,910	(1,878,630)	1,456,033	-
	<u>40,910</u>	<u>(1,878,630)</u>	<u>1,456,033</u>	<u>-</u>
<b>FUND BALANCE</b>				
Beginning of year	533,693	9,151,549	10,705,579	-
	<u>533,693</u>	<u>9,151,549</u>	<u>10,705,579</u>	<u>-</u>
End of year	\$ 574,603	\$ 7,272,919	\$ 12,161,612	\$ -
	<u>\$ 574,603</u>	<u>\$ 7,272,919</u>	<u>\$ 12,161,612</u>	<u>\$ -</u>

Notes on Exhibit A-8 are an integral part of this statement.

Office Building Construction	Waste Water	Health Unit Construction	Courthouse East Construction	Totals (Memorandum Only)	
				2000	1999
\$ -	\$ -	\$ 60,672	\$ -	\$ 102,502	\$ 100,000
-	6,096	1,218	76,482	1,236,031	973,637
-	6,096	61,890	76,482	1,338,533	1,073,637
22,902	99,000	291,737	212,870	5,625,691	11,150,261
(22,902)	(92,904)	(229,847)	(136,388)	(4,287,158)	(10,076,624)
-	-	-	-	-	9,206,982
-	515,000	-	1,600,000	5,538,430	7,150,232
-	-	(1,752)	-	(1,752)	-
-	515,000	(1,752)	1,600,000	5,536,678	(16,357,214)
(22,902)	422,096	(231,599)	1,463,612	1,249,520	6,280,590
215,337	-	231,599	1,000,000	21,837,757	15,557,167
\$ 192,435	\$ 422,096	\$ -	\$ 2,463,612	\$ 23,087,277	\$ 21,837,757



**PARISH OF ASCENSION  
FIRE DISTRICT NO. 1 CONSTRUCTION FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2000

	<u>2000</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>
			<u>1999 Actual</u>
<b>REVENUES</b>			
Interest	\$ 21,300	\$ -	\$ (21,300)
			\$ -
<b>EXPENDITURES</b>			
Capital projects			
Landscape and architectural	27,000	27,620	(620)
Contract payments	140,000	31,470	108,530
Miscellaneous	1,000	-	1,000
			661
Total expenditures	168,000	59,090	108,910
			205,372
Excess expenditures over revenues	(146,700)	(59,090)	87,610
			(205,372)
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in			
Fire District No. 1 Fund	100,000	100,000	-
			675,000
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (46,700)	40,910	\$ 87,610
			469,628
<b>FUND BALANCE</b>			
Beginning of year		533,693	64,065
End of year		\$ 574,603	\$ 533,693

Notes on Exhibit A-8 are integral part of this statement.

**PARISH OF ASCENSION  
EAST ASCENSION DRAINAGE PROJECT FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2000

	<u>2000</u>		<u>Variance -</u>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Miscellaneous				
Interest	\$ 359,000	\$ 486,666	\$ 127,666	\$ 372,246
<b>EXPENDITURES</b>				
Capital projects				
Contract payments	2,160,000	1,491,503	668,497	1,197,080
Capital outlay - right-of-way	200,000	447,004	(247,004)	136,397
Engineer	495,000	421,269	73,731	930,071
Miscellaneous	65,000	5,520	59,480	135,705
Total expenditures	2,920,000	2,365,296	554,704	2,399,253
Excess of expenditures over revenues	(2,561,000)	(1,878,630)	682,370	(2,027,007)
<b>OTHER FINANCING SOURCES</b>				
Proceeds from long-term debt	-	-	-	9,206,982
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (2,561,000)	(1,878,630)	\$ 682,370	7,179,975
<b>FUND BALANCE</b>				
Beginning of year		9,151,549		1,971,574
End of year		\$ 7,272,919		\$ 9,151,549

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**PARISH OF ASCENSION  
ROAD PROJECT FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2000

	2000		Variance - favorable (unfavorable)	1999 Actual
	Budget	Actual		
<b>REVENUES</b>				
Miscellaneous				
Interest	\$ 446,000	\$ 665,569	\$ 219,569	\$ 601,391
<b>EXPENDITURES</b>				
Capital projects				
Contract payments	3,971,350	2,054,175	1,917,175	7,556,275
Professional	455,200	478,791	(23,591)	699,825
Total expenditures	4,426,550	2,532,966	1,893,584	8,256,100
Excess of expenditures over revenues	(3,980,550)	(1,867,397)	2,113,153	(7,654,709)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
Sales & Use Tax District No. 1 Fund	746,620	897,513	150,893	2,123,382
Sales & Use Tax District No. 2 Fund	2,400,100	2,425,917	25,817	3,112,580
Total other financing sources	3,146,720	3,323,430	176,710	5,235,962
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (833,830)	1,456,033	\$ 2,289,863	(2,418,747)
<b>FUND BALANCE</b>				
Beginning of year		10,705,579		13,124,326
End of year		\$ 12,161,612		\$ 10,705,579

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**PARISH OF ASCENSION  
SEWER PROJECT FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2000

	<u>2000</u>		<u>Variance -</u>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental				
LA Community Development Block Grant \$	50,000	\$ 41,830	\$ (8,170)	\$ -
<b>EXPENDITURES</b>				
Capital projects				
Engineering	<u>50,000</u>	<u>41,830</u>	<u>8,170</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>-</u>		<u>-</u>
End of year		<u>\$ -</u>		<u>\$ -</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
OFFICE BUILDING CONSTRUCTION FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2000

	<u>2000</u>		<u>Variance -</u>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Interest	\$ 7,800	\$ -	\$ (7,800)	\$ -
<b>EXPENDITURES</b>				
Capital projects				
Landscape and architectural	20,000	20,000	-	-
Capital outlay	-	-	-	5,154
Miscellaneous	3,200	2,902	298	966
Total expenditures	23,200	22,902	298	6,120
Excess expenditures over revenues	(15,400)	(22,902)	(7,502)	(6,120)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
Tourist Center Fund	-	-	-	189,270
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (15,400)	(22,902)	\$ (7,502)	183,150
<b>FUND BALANCE</b>				
Beginning of year		215,337		32,187
End of year		\$ 192,435		\$ 215,337

Notes on Exhibit A-8 are integral part of this statement.



**PARISH OF ASCENSION  
WASTE WATER FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2000

	<u>2000</u>		<u>Variance -</u>	<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental				
Grants	\$ -	\$ -	\$ -	\$ 100,000
Miscellaneous				
Interest	<u>3,500</u>	<u>6,096</u>	<u>2,596</u>	<u>-</u>
Total revenues	3,500	6,096	2,596	100,000
<b>EXPENDITURES</b>				
Capital projects				
Engineering	<u>115,000</u>	<u>99,000</u>	<u>16,000</u>	<u>100,000</u>
Excess of expenditures over revenues	(111,500)	(92,904)	18,596	-
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
Sales and Use Tax Fund No. 1	<u>515,000</u>	<u>515,000</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 403,500</u>	<u>422,096</u>	<u>\$ 18,596</u>	<u>-</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>-</u>		<u>-</u>
End of year		<u>\$ 422,096</u>		<u>\$ -</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
HEALTH UNIT CONSTRUCTION FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2000

	2000		Variance - favorable (unfavorable)	1999 Actual
	Budget	Actual		
<b>REVENUES</b>				
Intergovernmental				
State shared construction cost	\$ 60,670	\$ 60,672	\$ 2	\$ -
Miscellaneous				
Interest	1,700	1,218	(482)	-
Total revenues	62,370	61,890	(480)	-
<b>EXPENDITURES</b>				
Capital projects				
Contract payments	286,700	286,701	(1)	149,730
Professional	5,000	5,000	-	29,530
Miscellaneous	40	36	4	4,156
Total expenditures	291,740	291,737	3	183,416
Excess of expenditures over revenues	(229,370)	(229,847)	(477)	(183,416)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Health Unit Fund	-	-	-	50,000
Operating transfers out				
Health Unit Fund	(2,200)	(1,752)	448	-
Excess of expenditures over revenues and other financing sources (uses)	\$ (231,570)	(231,599)	\$ (29)	\$ (133,416)
<b>FUND BALANCE</b>				
Beginning of year		231,599		365,015
End of year		\$ -		\$ 231,599

Notes on Exhibit A-8 are an integral part of this statement.



**PARISH OF ASCENSION  
COURTHOUSE EAST CONSTRUCTION FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2000

	<u>2000</u>			<u>1999</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Interest	\$ 39,000	\$ 76,482	\$ 37,482	\$ -
<b>EXPENDITURES</b>				
Capital projects				
Engineering	201,700	206,345	(4,645)	-
Professional	-	6,525	(6,525)	-
Total expenditures	201,700	212,870	(11,170)	-
Excess expenditures over revenues	(162,700)	(136,388)	26,312	-
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
General Fund	1,500,000	1,500,000	-	1,000,000
Supplemental Environment Project Fund	100,000	100,000	-	-
Total other financing sources	1,600,000	1,600,000	-	1,000,000
Excess of revenues and other financing sources over expenditures	\$ 1,437,300	1,463,612	\$ 26,312	1,000,000
<b>FUND BALANCE</b>				
Beginning of year		1,000,000		-
End of year		\$ 2,463,612		\$ 1,000,000

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